

Town of Dagsboro
33134 Main Street, P.O. Box 420
Dagsboro, DE 19939
Phone: (302) 732-3777 Fax: (302) 732-3907

2021 GROSS RENTAL RECEIPTS APPLICATION
(For filing 2021 Gross Rental Receipts)

Name of Property Owner: _____

Dagsboro Rental License #: _____
(Residential Rental licenses are required. If you do not have one contact the Town Hall immediately)

Mailing Address: _____

Phone Number: _____

Address of Rental Property: _____
(House #) (Street)

Name of Renter: _____ Phone # _____

Name of realtor, agent or other collecting rental money:

Gross Rental Receipts for Twelve (12) Month Period:

From: January 1, 2021 To: December 31, 2021
Year Year

TOTAL GROSS RECEIPTS: \$ _____

Total Gross Receipts X 3% = \$ _____
(Amount of enclosed check)

MAKE CHECK PAYABLE TO: TOWN OF DAGSBORO

Tax Due February 1st

I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS RETURN (INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS) HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE AND COMPLETE RETURN.

(Signature of Payer of Tax or Agent) (Date)

NOTE: Failure to file this form and remit the tax by the required due date will make you liable for interest at the rate of 1% per month on the amount of the tax due. If tax remains delinquent and unpaid for a period of one (1) month from date due and payable, the Town of Dagsboro, Delaware will add a penalty of 25% of the tax due. The Town of Dagsboro, Delaware may proceed to collect the delinquent and unpaid taxes by suit or other legal means.

ARTICLE II Gross Receipts Rental Tax [Adopted 4-24-2006]

§ 243-9. Gross receipts tax on rentals.

- A. There is hereby imposed and assessed a gross receipts tax at the rate of 3% of the gross rental receipts as follows:
- (1) Occupancy of any private and public lodging facilities and housing accommodations including rooms, rooming homes, boardinghouse, bed-and-breakfast inn, rooming house, tourist home, cottage, cabin, house and apartment (whether in condominium or not).
 - (2) The rental of any real property, or portion thereof, other than described in Subsection A (1) above.
- B. The payment of the tax shall be the responsibility of the person who is the owner of the property being rented; provided, however, that such person may designate an agent to collect and pay the tax to the Town. Where said designated agent is a real estate broker or agent, the latter shall collect and pay the tax to the owner for the owner's payment to the Town.

§ 243-10. Definitions.

As used in this article, the following terms shall have the meanings indicated:

GROSS RECEIPTS TAX — The consideration received for occupancy, valued in money, whether received in money or otherwise, including all receipts, cash and property or services of any kind or nature and also any amount for which the occupant is liable for occupancy without any deduction therefrom whatsoever.

OCCUPANCY — The use or possession of the right to use or possession of any property referred to in this article.

PERSON — An individual, copartnership, corporation, company, association, firm or any group of individuals acting as a unit and includes any trustee, receiver, assignee or personal representative thereof.

RENT — The consideration received for occupancy, valued in money, whether received in money or otherwise, including all receipts, cash credits and property or services of any kind or nature.

§ 243-11. Rental tax report form; time period for filing and payment of tax.

Every person receiving any rent on which the tax is imposed shall be obligated to file, or have filed by a designated agent, a rental tax report form with the Town Clerk and to pay the Town Clerk, for use of the Town, the amount of tax due the Town as follows: The tax on rent received in any year for occupancy which occurs during the period from January 1 through December 31 of that year shall be due and payable on or before the following February 1. For the initial year of implementation, the tax shall be July 1, 2006, through December 31, 2006.

§ 243-12. Responsibility of owner/agent to obtain form.

The rental tax report form shall be furnished by the Town Clerk to the owner of the rental property, or designated agent thereof, at the time of issuance of the license required by the Town. It is the responsibility of the owner of the rental property to obtain a rental tax report form from the Town Clerk.

§ 243-13. Form to be kept confidential.

The contents of the rental tax report form shall be kept confidential by the Town as permitted by applicable state and federal law.

§ 243-14. Violations and penalties; nonrenewable of rental license.

Any person obligated to pay the tax imposed and assessed by this article who fails or refuses to file the required rental tax report form and to remit the tax required to be paid within the time and the amount specified, unless it is shown that such failure is due to reasonable cause, shall be charged, in addition to the amount of tax owed the Town, interest thereon at the rate of 1 1/2% per month until such debt is fully paid. If such debt remains unpaid by the time of expiration of the license to rent the property concerning which the rental tax has not been paid, a renewal rental license shall not be issued with regard to such property. For any violation of this article or for the failure to pay the tax due pursuant to this article, the person receiving rent and/or the owner of the premises shall be subject to a penalty of not less than \$50 and not more than \$500 per day and shall pay the cost of prosecution, including the Town's reasonable attorney's fees. Each day that such violation continues shall be deemed a separate offense punishable by like fine or penalty. The Town may proceed to collect delinquent and unpaid taxes by suit or other legal means.

§ 243-16. Effective date.

The provisions of this article shall become effective July 1, 2006; provided, however, notice provisions shall become effective immediately.